

**IN THE UNITED STATES BANKRUPTCY COURT FOR  
THE DISTRICT OF DELAWARE**

In re: ) Chapter 11  
 )  
 W. GRACE & CO., et al.,<sup>1</sup> ) Case No. 01-1139(JKF)  
 Debtors. ) Jointly Administered  
 ) Objection Date: 12/21, 2009, at 4<sup>00</sup> p.m.  
 ) Hearing Date: Scheduled if Necessary (Negative Notice)

**FIFTY THIRD MONTHLY APPLICATION OF  
DELOITTE TAX LLP FOR COMPENSATION FOR SERVICES RENDERED AND  
REIMBURSEMENT OF EXPENSES TO THE DEBTORS  
FOR THE PERIOD FROM JUNE 1, 2009 THROUGH JUNE 30, 2009**

Name of Applicant: Deloitte Tax LLP ("Deloitte Tax")

Authorized to Provide Professional Services to: The above-captioned Debtors

Date of Retention: December 20, 2004

Period for which Compensation and  
Expense Reimbursement is Sought: June 1-30, 2009

Amount of Compensation Sought: \$ 13,534.00

Amount of Expense Reimbursement Sought: \$0.00

Total Amount of Compensation and  
Expense Reimbursement Sought: \$13,534.00

This is a x Monthly,    Interim,    Final Application

<sup>1</sup> The Debtors consist of the following 62 entities: W. R. Grace & Co. (f/k/a Grace Specialty Chemicals, Inc.), W. R. Grace & Co.-Conn., A-1 Bit & Tool Co., Inc., Alewife Boston Ltd., Alewife Land Corporation, Amicon, Inc., CB Biomedical, Inc. (f/k/a Ciba Biomedical, Inc.), CCHP, Inc., Coalgrace, Inc., Coalgrace II, Inc., Creative Food 'N Fun Company, Drexel Puerto Rico, Inc., Del Taco Restaurants, Inc., Dewey and Almy, LLC (f/k/a Dewey and Almy Company), Easys, Inc., Five Alewife Boston Ltd., G C Limited Partners I, Inc. (Vida Grace Cocoa Limited Partners I, Inc.), G C Management, Inc. (f/k/a Grace Cocoa Management, Inc.), GBC Management Corporation, GN Holdings, Inc., GPC Thomasville Corp., Gloucester New Communities Company, Inc., Grace A-B Inc., Grace A-B II Inc., Grace Chemical Company of Cuba, Grace Culinary Systems, Inc., Grace Drilling Company, Grace Energy Corporation, Grace Environmental, Inc., Grace Europe, Inc., Grace H-G Inc., Grace H-G II Inc., Grace Hotel Services Corporation, Grace International Holdings, Inc. (f/k/a Deadborn International Holdings, Inc.), Grace Offshore Company, Grace PAR Corporation, Grace Petroleum Libya Incorporated, Grace Tarpon Investors, Inc., Grace Ventures Corp., Grace Washington, Inc., W. R. Grace Capital Corporation, W. R. Grace Land Corporation, Gracool, Inc., Gracool II, Inc., Gracool-Caribe Land Development Corporation, Hanover Square Corporation, Homco International, Inc., Kootenai Development Company, L B Realty, Inc., Litigation Management, Inc. (f/k/a GHSC Holding, Inc.), Grace JVH, Inc., Asbestos Management, Inc.), Monolith Enterprises, Incorporated, Monroe Street, Inc., MRA Holdings Corp. (f/k/a Nestor-BNA Holdings Corporation), MRA Intermedco, Inc. (f/k/a Nestor-BNA, Inc.), MRA Sealing Systems, Inc. (f/k/a British Nursing Association, Inc.), Remedium Group, Inc. (f/k/a Environmental Liability Management, Inc.), ESC Liquidating Corp., Emerson & Cuming, Inc.), Southern Oil, Resin & Fiberglass, Inc., Water Street Corporation, Axial Basin Ranch Company, CC Partners (f/k/a Cross Country Staffing), Hayden-Gulch West Coal Company, H-G Coal Company.

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Debtors.	)	Jointly Administered
	)	
	)	

**FIFTY THIRD MONTHLY APPLICATION OF  
DELOITTE TAX LLP FOR COMPENSATION FOR SERVICES RENDERED AND  
REIMBURSEMENT OF EXPENSES TO THE DEBTORS  
FOR THE PERIOD FROM JUNE 1, 2009 THROUGH JUNE 30, 2009**

This fifty third monthly application (this "Application") of Deloitte Tax LLP ("Deloitte Tax") is for compensation for services rendered in connection with Deloitte Tax's provision of tax services to the Debtors during the period from June 1, 2009 through June 30, 2009, and for reimbursement of expenses incurred in connection therewith. Attached hereto as Exhibit A is the Verification of Michael Steinsaltz of Deloitte Tax.

**BACKGROUND**

The Order Pursuant to 11 U.S.C. §§ 327(a) and 328(a) and Fed. R. Bankr. P. 2014(a), 2016 and 5002 Authorizing the Employment and Retention of Deloitte Tax LLP as Tax Service Providers to the Debtors Nunc Pro Tunc to August 22, 2004 was entered by this Court on December 21, 2004. Prior to August 22, 2004 tax advisory services, for which compensation and expense reimbursement is sought hereunder, along with customs procedures review services, were provided to the Debtors by Deloitte & Touche LLP ("Deloitte & Touche"). As of August 22, 2004, Deloitte & Touche is no longer providing tax services or compensation procedures review services to the Debtors.

**FEE AND EXPENSE REIMBURSEMENT DETAIL**

Attached hereto as Exhibit B is a summary of fees sought by Deloitte Tax, reflecting each

Deloitte Tax professional providing tax advisory services during this fiftieth monthly period, their position, total hours billed, hourly billing rate, and total fees sought. Attached hereto as Exhibit C are daily entries which set forth each professional providing tax advisory services, the applicable project category, a description of the services, the hours expended, the professionals' hourly billing rates, and the total fees incurred.

Dated: November 3, 2009

DELOITTE TAX LLP



Michael Steinsaltz

Partner

Deloitte Tax LLP

1700 Market Street

25th Floor

Philadelphia, PA 19103

Tel: 1 (215) 299-4555

Main: 1 (215) 246-2300

Fax: 1 (215) 405-342

Tax service providers for Debtors and Debtors in Possession

**EXHIBIT A**

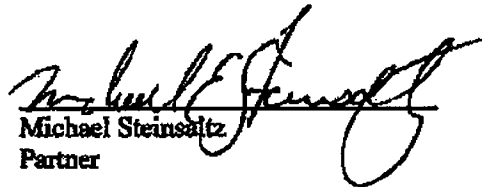
**VERIFICATION OF MICHAEL STEINSALTZ**

PHILADELPHIA

COMMONWEALTH OF PENNSYLVANIA:

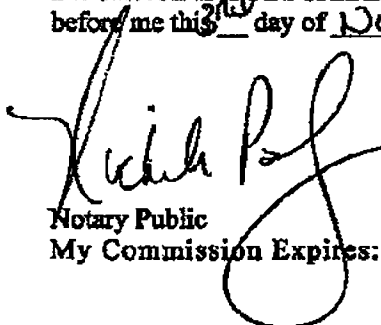
Michael Steinsaltz, after being duly sworn according to law, deposes and says:

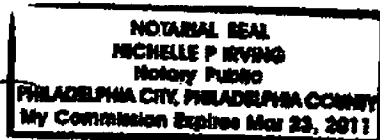
- a) I am a partner with the applicant firm of Deloitte Tax LLP.
- b) I have personal knowledge of Deloitte Tax LLP's retention as tax service providers to the Debtors in these Chapter 11 cases.
- c) I have reviewed the foregoing Application and the facts set forth therein are true and correct to the best of my knowledge, information and belief. Moreover, I have been informed of Del.Bankr.LR 2016-2 and the 'Amended Administrative Order Under 11 U.S.C. §§105(a) and 331 Establishing Revised Procedures for Interim Compensation and Reimbursement of Expenses for Professionals and Official Committee Members', signed April 17, 2002, and submit that the Application substantially complies with such Rule and Order.

  
Michael Steinsaltz  
Partner

SWORN AND SUBSCRIBED

before me this 3<sup>rd</sup> day of November, 2009

  
Notary Public  
My Commission Expires:



## EXHIBIT B

**W. R. Grace**  
**Hours Spent by Each Person**  
**June 1 - 30, 2009 (Deloitte Tax LLP)**

<b>Employee</b>	<b>Hours</b>	<b>Billing Rate</b>	<b>Professional Fees</b>
ALEX, ANU T	2.2	\$400	\$880
GORDON, JARED H	0.9	\$680	\$612
REED, VALERIE R	8.0	\$80	\$640
FRALEY, DIANE L	5.6	\$80	\$448
<b>General Admin Fees for June 2009</b>	<b>16.7</b>		<b>\$2,580</b>
ALEX, ANU T	6.2	\$400	\$2,480
GORDON, JARED H	3.5	\$680	\$2,380
HALPERN, IRWIN	1	\$680	\$680
STEINSALTZ, MICHAEL E	2.8	\$680	\$1,904
<b>General Consulting Fees for June 2009</b>	<b>13.5</b>		<b>\$7,444</b>
HUYKE, FRANCES ANN	0.6	\$168	\$101
MONTANEZ, ANA DELIA	3.5	\$168	\$588
OTERO, MARIA D	1.0	\$331	\$331
RODRIGUEZ, ALMA E	0.5	\$168	\$84
SILVA, MARIA I	0.5	\$168	\$84
<b>Puerto Rico: Total 01-06 Returns</b>	<b>6.1</b>		<b>\$1,188</b>
MONTANEZ, ANA DELIA	6.3	\$168	\$1,058
OTERO, MARIA D	3.0	\$331	\$993
RODRIGUEZ, ZULMA	0.8	\$255	\$204
<b>Puerto Rico: Total Oficio Returns Filed for 01-06</b>	<b>10.1</b>		<b>\$2,255</b>
MONTANEZ, ANA DELIA	0.4	\$168	\$67
<b>Puerto Rico: Total 2007 Property Debt</b>	<b>0.4</b>		<b>\$67</b>
<b>Total Deloitte Tax LLP Fees for June 2009</b>	<b>46.8</b>		<b>\$13,534</b>

## EXHIBIT C

<b>V. R. Grace</b>						
<b>Hours Detail</b>						
<b>June 1 - 30, 2009 (Deloitte Tax LLP)</b>						
Date	Name	Project Category	Description	Hours	Billing Rate	Professional Fees
6/2/2009	ALEX, ANU T	General Admin	Preparing Bankruptcy Application	1.2	\$400	\$480
6/8/2009	ALEX, ANU T	General Consulting	Grace-Malaysia slides/bankruptcy application/f/u review with JG	5.6	\$400	\$2,240
6/17/2009	ALEX, ANU T	General Consulting	follow up with MS and JG	0.6	\$400	\$240
6/29/2009	ALEX, ANU T	General Admin	bankruptcy application	1.0	\$400	\$400
6/3/2009	FRALEY, DIANE L	General Admin	Preparing Bankruptcy Application	1.7	\$80	\$136
6/3/2009	FRALEY, DIANE L	General Admin	Preparing Bankruptcy Application	1.6	\$80	\$128
6/3/2009	FRALEY, DIANE L	General Admin	Preparing Bankruptcy Application	1.7	\$80	\$136
6/10/2009	FRALEY, DIANE L	General Admin	Preparing Bankruptcy Application	0.2	\$80	\$16
6/10/2009	FRALEY, DIANE L	General Admin	printed out final copies of billing and supporting spreadsheets	0.2	\$80	\$16
6/10/2009	FRALEY, DIANE L	General Admin	printed out final copies of billing and supporting spreadsheets	0.2	\$80	\$16
6/8/2009	GORDON, JARED H	General Consulting	Malaysian toll manufacturing review Malaysia slides	1.4	\$680	\$952
6/9/2009	GORDON, JARED H	General Consulting	Malaysia comments on slide deck	0.7	\$680	\$476
6/17/2009	GORDON, JARED H	General Admin	billing	0.7	\$680	\$476
6/30/2009	GORDON, JARED H	General Admin	Billing email with Steptoe	0.2	\$680	\$136
6/1/2009	HALPERN, IRWIN	General Consulting	with M. Steinsaltz - call with Alan Gibbons (client) on 367(a) GRA "substantially all" rule	1.0	\$680	\$680
16/02/2009	HUYKE, FRANCES ANN	01-06 returns	PROCESSING OF RETURNS	0.3	\$168	\$50
16/25/2009	HUYKE, FRANCES ANN	01-06 returns	PROCESSING OF PACKAGE TO FILE AT CRIM	0.3	\$168	\$50
16/02/2009	MONTANEZ, ANA DELIA	oficio returns filed for 01-06	DISCUSSED COURSE OF ACTION WITH MANAGER AND SENIOR AND ON POSSIBLE TAX AUDIT AND TRIED TO GET ANSWER FROM CRIM	1.0	\$168	\$168
16/03/2009	MONTANEZ, ANA DELIA	oficio returns filed for 01-06	PREPARING COMMUNICATION TO CLIENT	0.5	\$168	\$84
16/04/2009	MONTANEZ, ANA DELIA	oficio returns filed for 01-06	CALLED CRIM AGAIN AND FINALLY ABLE TO TALK TO CRIM CONTACT. PREPARED VARIOUS E-MAILS TO CLIENT	1.3	\$168	\$218
16/09/2009	MONTANEZ, ANA DELIA	oficio returns filed for 01-06	COMMUNICATIONS WITH CRIM AND CLIENT	0.7	\$168	\$118
16/10/2009	MONTANEZ, ANA DELIA	oficio returns filed for 01-06	COMMUNICATIONS WITH CRIM	0.7	\$168	\$118
16/16/2009	MONTANEZ, ANA DELIA	oficio returns filed for 01-06	CALLED TO CRIM. FOLLOWED UP ALSO VIA E-MAIL	0.6	\$168	\$101
16/23/2009	MONTANEZ, ANA DELIA	oficio returns filed for 01-06	COMMUNICATIONS WITH CLIENT	0.6	\$168	\$101
16/24/2009	MONTANEZ, ANA DELIA	oficio returns filed for 01-06	CALLED CRIM TO VERIFY THE APPROPRIATE PROCESS TO FILE RETURN	0.9	\$168	\$151
16/25/2009	MONTANEZ, ANA DELIA	01-06 returns	MEETING WITH CRIM'S OFFICER TO FILE PROPERTY RETURNS FOR YRS 01-06 AND DISCUSS HOW TO PROCEED WITH OFICIO RETURNS	3.5	\$168	\$588
16/25/2009	MONTANEZ, ANA DELIA	2007 Property Debt	DISCUSSED FINDINGS ON 2007 DEBT WITH MANAGER AND PREPARED E-MAIL TO SEND TO CLIENT	0.4	\$168	\$67
16/02/2009	OTERO, MARIA D	oficio returns filed for 01-06	DISCUSSED COURSE OF ACTION WITH STAFF AND SENIOR AND ON POSSIBLE TAX AUDIT AND TRIED TO GET ANSWER FROM CRIM	1.0	\$331	\$331

## EXHIBIT C

Date	Name	Project Category	Description	Hours	Billing Rate	Professional Fees
06/04/2009	OTERO, MARIA D	oficio returns filed for 01-06	SENT E-MAIL COMMUNICATION TO CLIENT REGARDING OFICIO RETURNS	0.5	\$331	\$166
06/16/2009	OTERO, MARIA D	oficio returns filed for 01-06	CALLED CRIM AGAIN TO GET CONFIRMATION ON PROCEDURE TO FOLLOW. SENT E-MAIL TO CLIENT	0.5	\$331	\$166
06/22/2009	OTERO, MARIA D	oficio returns filed for 01-06	CRIM ISSUE 01-06. FUP WITH CRIM CONTACT AND PHONE CONVERSATION WITH CLIENT	1.0	\$331	\$331
06/24/2009	OTERO, MARIA D	01-06 returns	REVIEW DOCS TO BE SUBMITTED TO CRIM ALONG WITH T. LETTER	0.5	\$331	\$166
06/25/2009	OTERO, MARIA D	01-06 returns	DISCUSS COURSE OF ACTION WITH ANA TO FILE DOCS AT CRIM	0.5	\$331	\$166
6/3/2009	REED, VALERIE R	General Admin	bankruptcy application	8.0	\$80	\$640
06/08/2009	RODRIGUEZ, ALMA E	01-06 returns	PROCESSING OF RETURNS	0.5	\$168	\$84
06/08/2009	RODRIGUEZ, ZULMA	oficio returns filed for 01-06	READING AL EMAILS OF CRIM ISSUE	0.5	\$255	\$128
06/10/2009	RODRIGUEZ, ZULMA	oficio returns filed for 01-06	READING EMAILS OF CRIM ISSUE	0.3	\$255	\$77
06/24/2009	SILVA, MARIA I	01-06 returns	T LETTER FOR FILING CRIM DOCS	0.5	\$168	\$84
6/1/2009	STEINSALTZ, MICHAEL E	General Consulting	367 Question (Boca Raton)	0.5	\$680	\$340
6/10/2009	STEINSALTZ, MICHAEL E	General Consulting	Call with Carol Finke re: Malaysia	0.6	\$680	\$408
6/16/2009	STEINSALTZ, MICHAEL E	General Consulting	Call with Keshik re: royalty; email to Carol	0.5	\$680	\$340
6/18/2009	STEINSALTZ, MICHAEL E	General Consulting	Call with A. Gibbons re: UK	0.6	\$680	\$408
6/23/2009	STEINSALTZ, MICHAEL E	General Consulting	Grace call with A. Gibbons re: UK check and sell	0.6	\$680	\$408
	<b>Fees for June 2009</b>			<b>46.8</b>		<b>\$13,534</b>